

CHAPTER 251

HOMESTEAD TAX CREDIT

H. F. 485

AN ACT relating to the homestead tax credit.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-five point eleven (425.11),
2 Code 1966, as amended by chapter three hundred fifty-six (356), section
3 forty-nine (49), Acts of the Sixty-second General Assembly, is hereby fur-
4 ther amended by striking from subsection one (1) all of paragraph *a* and
5 inserting in lieu thereof the following:

6 "The homestead must embrace the dwelling house in which the owner
7 is living at the time of filing the application, except as herein provided, and
8 said application must contain an affidavit of his intention to occupy said
9 dwelling house, in good faith, as a home for six months or more in the
10 year for which the credit is claimed.

11 When any person is inducted into active service under the selective
12 training and service Act of the United States or whose voluntary entry
13 into active service results in a credit on the quota of persons required for
14 service under the selective training and service Act, or who, being a mem-
15 ber of any component part of the military, naval, or air forces or nurse corps
16 of this state or nation, is called or ordered into active service, such person
17 shall be considered as occupying or living on the homestead during such
18 service and, where equitable or legal title of the homestead is in the spouse
19 of the person who is a member of or is inducted into the armed services of
20 the United States, the spouse shall be considered as occupying or living
21 on the homestead during such service.

22 When any person is confined in a nursing home, extended-care facility,
23 or hospital, such person shall be considered as occupying or living on a
24 homestead where such person is the owner of such homestead and such
25 person maintains such homestead and does not lease, rent, or otherwise
26 receive profits from other persons for the use thereof."

Approved May 19, 1969.

CHAPTER 252

TAX EXEMPTIONS AND CREDITS

S. F. 195

AN ACT relating to tax exemptions and credits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-seven point one (427.1), Code
2 1966, subsection sixteen (16), is amended by striking lines one (1) to six (6),
3 inclusive.

1 SEC. 2. Section four hundred twenty-seven point one (427.1), Code
2 1966, subsection twenty-nine (29), line eight (8), is amended by striking the